GRADY & HAMPTON, LLC

6 North Bradford Street Dover, Delaware 19904

JOHN S. GRADY STEPHEN A. HAMPTON LAURA F. BROWNING

Dover (302) 678-1265 Sussex (302) 855-1313 Fax (302) 678-3544

September 14, 2006

Tara Johnson Prudential Appeals Committee Disability Management Services PO Box 13480 Philadelphia, PA 19176

> RE: Our Client: Moira Goletz Claim No.: 10371073

Dear Ms. Johnson:

I am in receipt of your letter of August 17, 2006, which again denies Ms. Goletz' benefits. I am in the process of having your information reviewed by the treating physician, Dr. Tamesis, and by our own vocational expert. Upon receipt of that information, I will forward it to you.

As you may have suspected, my client was disappointed with your review. We will be asking you to reconsider your review upon receipt of the information that I will be forwarding.

Sincerely Yours,

John S. Grady

JSG:rlw

cc: Moira Goletz